

August 27, 2009

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VIA OVERNIGHT DELIVERY

AUG 28 2009

Elizabeth O'Donnell, Executive Director Kentucky Public Service Commission 211 Sower Boulevard Frankfort, Kentucky 40602 PUBLIC SERVICE COMMISSION

Re:

Kentucky Tariff No. 4

Comtel Telcom Assets LP d/b/a Excel Telecommunications

Dear Ms O'Donnell:

Transmitted herewith on behalf of Comtel Telcom Assets LP d/b/a Excel Telecommunications are an original and five (5) copies of proposed revisions to the Company's Kentucky Tariff No. 4 currently on file with the Commission. Tariff pages affected by this filing are Seventh Revised Page 2, Sixth Revised Page 3, and Original Pages 19.1 and 79.5 through 79.7.

The purpose of this filing is to introduce the Company's Alternative Payment Processing option as well as three new service offerings, Excel 818 Long Distance Plan, Excel Value 3.9 Long Distance Plan, and Excel Kentucky 2000 Long Distance Plan. The Company respectfully requests an effective date of September 1, 2009 for this filing.

Acknowledgement and date of receipt of this transmittal are respectfully requested. Please date-stamp the enclosed extra copy of this correspondence and return said copy to the undersigned in the enclosed, self-addressed stamped envelope. If you have any questions regarding this filing, please contact the undersigned at (972) 910-1409 or at the Company's principal address.

Respectfully submitted,

Michael Ellis

Regulatory Analyst II

Enclosures

cc:

Becky Gipson

Sr. Director, Regulatory Affairs